

AMENDED IN ASSEMBLY MAY 1, 2007

CALIFORNIA LEGISLATURE—2007–08 REGULAR SESSION

ASSEMBLY BILL

No. 1700

Introduced by Assembly Member La Malfa

February 23, 2007

An act to add Section 17053.55 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1700, as amended, La Malfa. Personal income taxes: credit: volunteer firefighters.

The Personal Income Tax Law authorizes various credits against the taxes imposed by that law.

This bill would authorize a credit against that tax for each taxable year beginning on and after January 1, 2008, in an amount equal to 80% of the amount paid or incurred by a ~~volunteer~~ *qualified* firefighter during the taxable year for qualified ~~volunteer~~ firefighter expenses, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17053.55 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 17053.55. (a) For each taxable year beginning on or after
- 4 January 1, 2008, there shall be allowed as a credit against the “net
- 5 tax,” as defined in Section 17039, of a ~~volunteer~~ *qualified*
- 6 firefighter an amount equal to 80 percent of the amount paid or

1 incurred during the taxable year for qualified-volunteer firefighter
2 expenses.

3 (b) For purposes of this section, all of the following apply:

4 (1) “Qualified-volunteer firefighter expenses” means the amount
5 paid or incurred by a-volunteer *qualified* firefighter, for which the
6 *qualified* firefighter was not reimbursed, for training and equipment
7 that was required to be obtained in order to serve as a-volunteer
8 *qualified* firefighter.

9 ~~(2) “Volunteer firefighter” means a person registered as an~~
10 ~~active firefighting member of any regularly organized volunteer~~
11 ~~fire department having official recognition, and full or partial~~
12 ~~support of the government of the county, city, town, or district in~~
13 ~~which the volunteer fire department is located in the state.~~

14 (2) “*Qualified firefighter*” means both of the following:

15 (A) A *volunteer firefighter who is registered as an active*
16 *firefighting member of any regularly organized volunteer fire*
17 *department having official recognition, and full or partial support*
18 *of the government of the county, city, town, or district in which*
19 *the volunteer fire department is located in the state.*

20 (B) A *professional firefighter who is employed as a firefighter*
21 *by the California Department of Forestry and Fire Protection, or*
22 *any county forestry or firefighting department or unit, or any*
23 *firefighter hired to serve as a firefighter by a fire department of a*
24 *city, county, city and county, district, or other public or municipal*
25 *corporation or political subdivision.*

26 (c) No deduction shall be allowed as otherwise provided in this
27 part for that portion of expenses paid or incurred for the taxable
28 year which is equal to the amount of the credit allowed under this
29 section attributable to those expenses.

30 (d) In the case where the credit allowed by this section exceeds
31 the “net tax,” the excess may not be carried over to reduce the “net
32 tax” in succeeding years.

33 SEC. 2. This act provides for a tax levy within the meaning of
34 Article IV of the Constitution and shall go into immediate effect.